

SUPPLEMENTARY
ESTIMATES No. 2

2004 - 2005

Yukon
Finance



ESTIMATES
SUPPLEMENTARY NO. 2
2004 - 05

Prepared by:
Department of Finance
under the direction of
Management Board

1st Session of the 31st Legislature
Yukon Legislative Assembly
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Whitehorse, Yukon

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GLOSSARY

Accumulated Amortization	The total to date of the periodic amortization charges relating to tangible capital assets since they were placed in use.
Accumulated Surplus	The combined amount of net financial resources and non-financial assets; which is also expressed as the difference between assets and liabilities. It is the cumulative excess of revenues over expenses. Since non-financial assets, including tangible capital assets, provide resources that the Government of Yukon can use in the future to accomplish its objectives, non-financial assets form part of the accumulated surplus.
Amortization	The systematic process of allocating the cost of tangible capital assets to expense for the periods in which they provide benefits. For the purpose of tangible capital asset accounting in the Government of Yukon, amortization is calculated using the straight-line method, which reflects a constant charge for the service over the asset's estimated useful life. This term is used interchangeably with depreciation and is generally understood to mean the same thing.
Deferred Capital Contribution	A contribution or funding received from a third party for the acquisition, development, construction or betterment of a tangible capital asset. A contribution includes tangible capital assets transferred from a third party to the Government of Yukon.
Disposals	Disposals of tangible capital assets may occur by sale, destruction, loss or abandonment. Upon disposal, the net book value of the asset is removed from the accounts.
Financial Assets	Assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations, e.g., cash, investments, accounts receivable, loans receivable, land held for sale, etc.
Liabilities	Financial obligations to outside organizations and individuals arising as a result of past transactions and events, e.g., accounts payable, long term debt, deferred revenues, and post-employment benefits.
Net Book Value	The cost of a tangible capital asset, less both accumulated amortization and the amount of any write-down.
Net Financial Resources	The difference between financial assets and liabilities.
Non-financial Assets	Non-financial assets include tangible capital assets, prepaid expenses and inventories of supplies. These assets are resources that the Government of Yukon can use in the future to deliver government services or can be consumed in the normal course of operations.

Tangible Capital Assets

Physical assets that are acquired, constructed, or developed and:

- are held for use in the production or supply of goods or delivery of services;
- have useful lives extending beyond one fiscal year and are intended to be used on a continuing basis; and
- are not intended for sale in the ordinary course of operations.
- The major categories of tangible capital assets are:
 - Land
 - Buildings
 - Heavy Equipment
 - Operating Equipment
 - Vehicles
 - Computer hardware and software
 - Transportation infrastructure (including highways, bridges and airstrips).

Tangible capital assets do not include:

- assets acquired by Right, such as Crown lands, forests, water and mineral resources;
- works of art, historical treasures or heritage assets; and
- feasibility studies.

Tangible Capital Assets in Service

Assets currently being used in the production or supply of goods or the delivery of services.

Useful life

The estimate of the period over which a tangible capital asset is expected to be used by the Government. The useful life of a tangible capital asset, other than land, is finite and is normally the shortest of the physical, technological, commercial, and legal life. The life of a tangible capital asset may extend beyond the useful life of the tangible capital asset.

Work-in-Progress

Consists of construction or development of a tangible capital asset in progress that is not yet in use.

Write-down

A reduction in the cost of a tangible capital asset made when the value of future economic benefits associated with the asset is less than its net book value.

FINANCIAL SUMMARY
(\$000'S)

	2004-05 VOTED TO DATE	CHANGE ⁽¹⁾	2004-05 REVISED VOTE
Surplus (Deficit) for the Year			
Revenue			
Territorial Revenue	79,937	0	79,937
Recoveries	123,375	1,192	124,567
Transfers from Canada	488,787	31,135	519,922
	692,099	32,327	724,426
Less Expenditures			
Operation and Maintenance Expenditures	573,141	3,926	577,067
Capital Expenditures	166,928	0	166,928
Loan Interest	360	0	360
	740,429	3,926	744,355
Effect of change in tangible capital assets			
Plus: Tangible capital asset acquisition costs	62,622	3,733	66,355
Less: Deferred capital contributions	(25,486)	(442)	(25,928)
Plus: Amortization of deferred capital contributions	15,197	(1,231)	13,966
Less: Amortization expense	(31,989)	2,730	(29,259)
Less: Write-downs and disposals (net)	0	(23)	(23)
	20,344	4,767	25,111
Adjustments			
Plus: Estimated year end lapses	6,960	15,181	22,141
Surplus (Deficit) for the Year	(21,026)	48,349	27,323

- (1) The 2004-05 Supplementary Estimates No. 2 document serves two purposes: i) it details expenditure changes requiring appropriation authority, and ii) it provides updated information on the financial position of the Government. On the Financial Summary and the Changes in Tangible Capital Asset and Amortization Summary, the shaded column is referred to as "Change" representing changes not only resulting from 2004-05 activities but also changes related to non-financial assets not previously reflected in the 2003-04 Public Accounts, the 2004-05 Main Estimates or the 2004-05 Supplementary Estimates #1. On all other schedules the shaded column is referred to as "Supplementary No. 2" representing changes resulting from 2004-05 activities.

FINANCIAL SUMMARY (Cont'd)
(\$000'S)

	2004-05 VOTED TO DATE	CHANGE	2004-05 REVISED VOTE
Net Financial Resources			
Net Financial Resources, beginning of year ⁽¹⁾	75,706	0	75,706
Surplus (Deficit) for the Year	(21,026)	48,349	27,323
Effect of change in tangible capital assets	(20,344)	(4,767)	(25,111)
Increase (decrease) in net financial resources	(41,370)	43,582	2,212
Net Financial Resources, March 31, 2005 (A)	34,336	43,582	77,918
Non-Financial Assets			
Net opening balance, beginning of year	332,714	624	333,338
Plus: Tangible capital asset acquisition costs	62,622	3,733	66,355
Less: Deferred capital contributions	(25,486)	(442)	(25,928)
Plus: Amortization of deferred capital contributions	15,197	(1,231)	13,966
Less: Amortization expense	(31,989)	2,730	(29,259)
Less: Write-downs and disposals (net)	0	(23)	(23)
Net non-financial resources, March 31, 2005 (B)	353,058	5,391	358,449
ACCUMULATED SURPLUS (A + B)	387,394	48,973	436,367

(1) With the adoption of full accrual accounting effective April 1, 2004, the Government now reports Net Financial Resources (financial assets less liabilities) requiring restatement from the 2003-04 Public Accounts as follows:

Accumulated Surplus, March 31, 2004	85,644
Less: Prepaid expenses	(959)
Less: Inventories	(3,640)
Less: Capital leases	(11,111)
Plus: Restricted funds	5,772
Net Financial Resources, March 31, 2004	75,706

NET EXPENDITURES SUMMARY
(\$000'S)

	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
<u>NET BUDGETARY EXPENDITURES:</u>			
OPERATION AND MAINTENANCE:			
Gross Budgetary Expenditures	573,141	3,926	577,067
Less: Recoveries	69,693	1,192	70,885
NET O & M EXPENDITURES	503,448	2,734	506,182
CAPITAL:			
Gross Budgetary Expenditures	166,928	0	166,928
Less: Recoveries	53,064	0	53,064
NET CAPITAL EXPENDITURES	113,864	0	113,864
LOAN INTEREST:			
Gross Budgetary Expenditures	360	0	360
Less: Recoveries	618	0	618
NET LOAN INTEREST	(258)	0	(258)
TOTAL BUDGETARY EXPENDITURES:			
Gross Budgetary Expenditures	740,429	3,926	744,355
Less: Recoveries	123,375	1,192	124,567
NET BUDGETARY EXPENDITURES	617,054	2,734	619,788
<u>NET NON-BUDGETARY EXPENDITURES:</u>			
LOAN PRINCIPAL:			
Gross Expenditures	0	0	0
Less: Recoveries	845	0	845
NET LOAN PRINCIPAL	(845)	0	(845)
LOAN CAPITAL:			
Gross Expenditures	5,000	0	5,000
Less: Recoveries	5,000	0	5,000
NET LOAN CAPITAL	0	0	0

REVENUE SUMMARY
(\$000'S)

	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
TERRITORIAL REVENUE ⁽¹⁾			
Tax Revenue	59,138	0	59,138
Other Revenue	20,799	0	20,799
TOTAL TERRITORIAL REVENUE	79,937	0	79,937
RECOVERIES ⁽²⁾			
Operation and Maintenance	69,693	1,192	70,885
Capital	53,064	0	53,064
Loan Interest	618	0	618
TOTAL RECOVERIES	123,375	1,192	124,567
TRANSFERS FROM CANADA ⁽³⁾			
Grant from Canada	452,246	32,395	484,641
Canada Health Transfer	17,148	(152)	16,996
Other Health Care Transfers			
- Health Reform Transfer	1,497	(49)	1,448
- Northern Health Accord	6,667	0	6,667
- Canada Health and Social Transfer			
Supplemental Trust	1,935	(1,001)	934
- Wait Times Reduction	0	610	610
- Public Health and Immunization Trust	0	130	130
Canada Social Transfer	9,294	(244)	9,050
Canada Health and Social Transfer (prior year)	0	(554)	(554)
TOTAL TRANSFERS FROM CANADA	488,787	31,135	519,922
Effect of change in tangible capital assets			
Less: Deferred Capital Contributions	(25,486)	(442)	(25,928)
Plus: Amortization of Deferred Capital Contributions	15,197	(1,231)	13,966
TOTAL REVENUE	681,810	30,654	712,464

(1) Excludes Yukon Development Corporation.

(2) Includes recoveries from Canada.

(3) Excludes recoveries from Canada.

TERRITORIAL REVENUE SUMMARY BY SOURCE⁽¹⁾
(\$000'S)

	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
TAX REVENUE			
Personal Income Tax	34,382	0	34,382
Corporate Income Tax	5,501	0	5,501
Property Tax	2,290	0	2,290
Grant-in-Lieu of Property Tax	200	0	200
Fuel Oil Tax - Diesel	2,701	0	2,701
Fuel Oil Tax - Other	4,134	0	4,134
Insurance Premium Tax	1,451	0	1,451
Tobacco Tax	6,199	0	6,199
Liquor Tax	2,280	0	2,280
TOTAL TAX REVENUE	59,138	0	59,138
OTHER REVENUE			
Liquor Profit	4,709	0	4,709
Investment Income and Other Interest	441	0	441
Licences, Fees, Registrations and Permits:			
Motor Vehicle	3,028	0	3,028
Game and Campground	892	0	892
Business and Professional	1,800	0	1,800
Lands, Mines and Forestry	916	0	916
Other	813	0	813
Oil and Gas Resource Revenue	6,616	0	6,616
Land and Mineral Leases and Royalties	280	0	280
Fines	408	0	408
Gain on Sale of Land	126	0	126
Aviation Operations	682	0	682
Miscellaneous	88	0	88
TOTAL OTHER REVENUE	20,799	0	20,799
TOTAL TERRITORIAL REVENUE	79,937	0	79,937

(1) Restated 2004-05 Voted to Date to be consistent with disclosure adopted in the Public Accounts.

TERRITORIAL REVENUE SUMMARY BY DEPARTMENT / CORPORATION
(\$000'S)

VOTE	DEPARTMENT / CORPORATION	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
02	Executive Council Office	15	0	15
51	Community Services	7,665	0	7,665
07	Economic Development	0	0	0
03	Education	26	0	26
53	Energy, Mines and Resources	7,968	0	7,968
52	Environment	922	0	922
12	Finance	54,656	0	54,656
15	Health and Social Services	42	0	42
55	Highways and Public Works	795	0	795
08	Justice	637	0	637
10	Public Service Commission	0	0	0
54	Tourism and Culture	222	0	222
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	0	0	0
19	Yukon Liquor Corporation	6,989	0	6,989
Total Territorial Revenue		79,937	0	79,937

**OPERATION AND MAINTENANCE
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
(\$000'S)**

VOTE	DEPARTMENT / CORPORATION	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
01	Yukon Legislative Assembly	3,927	0	3,927
24	Elections Office	214	0	214
23	Office of the Ombudsman	409	0	409
02	Executive Council Office	18,850	0	18,850
51	Community Services	60,761	2,500	63,261
07	Economic Development	5,851	0	5,851
03	Education	101,273	0	101,273
53	Energy, Mines and Resources	34,572	0	34,572
52	Environment	18,924	201	19,125
12	Finance	4,758	0	4,758
15	Health and Social Services	169,614	0	169,614
55	Highways and Public Works	74,260	0	74,260
08	Justice	37,263	0	37,263
10	Public Service Commission	15,134	1,225	16,359
54	Tourism and Culture	13,721	0	13,721
11	Women's Directorate	869	0	869
22	Yukon Development Corporation	one dollar	0	one dollar
18	Yukon Housing Corporation	12,741	0	12,741
19	Yukon Liquor Corporation	one dollar	0	one dollar
Total Expenditures		573,141	3,926	577,067

**OPERATION AND MAINTENANCE
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
(\$000'S)**

VOTE	DEPARTMENT / CORPORATION	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
02	Executive Council Office	5,890	0	5,890
51	Community Services	14,477	1,022	15,499
07	Economic Development	100	0	100
03	Education	2,681	0	2,681
53	Energy, Mines and Resources	10,353	0	10,353
52	Environment	1,199	170	1,369
12	Finance	16	0	16
15	Health and Social Services	17,734	0	17,734
55	Highways and Public Works	3,748	0	3,748
08	Justice	2,618	0	2,618
10	Public Service Commission	49	0	49
54	Tourism and Culture	447	0	447
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	10,381	0	10,381
19	Yukon Liquor Corporation	0	0	0
Total Recoveries		69,693	1,192	70,885

**CAPITAL
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
(\$000'S)**

VOTE	DEPARTMENT / CORPORATION	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
01	Yukon Legislative Assembly	40	0	40
24	Elections Office	5	0	5
23	Office of the Ombudsman	5	0	5
02	Executive Council Office	3,275	0	3,275
51	Community Services	23,387	0	23,387
07	Economic Development	10,031	0	10,031
03	Education	11,863	0	11,863
53	Energy, Mines and Resources	5,311	0	5,311
52	Environment	3,950	0	3,950
12	Finance	264	0	264
15	Health and Social Services	9,393	0	9,393
55	Highways and Public Works	77,374	0	77,374
08	Justice	2,209	0	2,209
10	Public Service Commission	86	0	86
54	Tourism and Culture	6,313	0	6,313
11	Women's Directorate	8	0	8
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	13,414	0	13,414
Total Expenditures		166,928	0	166,928

**CAPITAL
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
(\$000'S)**

VOTE	DEPARTMENT / CORPORATION	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
01	Yukon Legislative Assembly	0	0	0
24	Elections Office	0	0	0
23	Office of the Ombudsman	0	0	0
02	Executive Council Office	0	0	0
51	Community Services	10,172	0	10,172
07	Economic Development	217	0	217
03	Education	40	0	40
53	Energy, Mines and Resources	1,339	0	1,339
52	Environment	45	0	45
12	Finance	250	0	250
15	Health and Social Services	1,674	0	1,674
55	Highways and Public Works	27,821	0	27,821
08	Justice	0	0	0
10	Public Service Commission	0	0	0
54	Tourism and Culture	416	0	416
11	Women's Directorate	0	0	0
22	Yukon Development Corporation	0	0	0
18	Yukon Housing Corporation	11,090	0	11,090
Total Recoveries		53,064	0	53,064

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION
(\$000'S)

	2004-05 VOTED TO DATE	CHANGE	2004-05 REVISED VOTE
Beginning of the Year			
Cost of Tangible Capital Assets in service	1,203,447	(161,148)	1,042,299
Accumulated amortization	(463,852)	163,190	(300,662)
Net book value	739,595	2,042	741,637
Work-in-progress	15,097	29,592	44,689
Total Net Book Value and Work-in-Progress	754,692	31,634	786,326
Changes during the Year			
Cost of Tangible Capital Assets			
Capital expenditures	52,235	(19,324)	32,911
Work-in-progress put in service during year	14,555	2,538	17,093
Disposals	(27)	(102)	(129)
Accumulated amortization			
Amortization Expense	(31,989)	2,730	(29,259)
Disposals	27	79	106
Work-in-progress			
Capital expenditures	10,387	23,057	33,444
Work-in-progress put in service during year	(14,555)	(2,538)	(17,093)
End of the Year			
Cost of Tangible Capital Assets in service	1,270,210	(178,036)	1,092,174
Accumulated amortization	(495,814)	165,999	(329,815)
Net book value	774,396	(12,037)	762,359
Work-in-progress	10,929	50,111	61,040
Total Net Book Value and Work-in-Progress	785,325	38,074	823,399
Deferred Capital Contributions			
Balance, beginning of the year	(423,156)	(31,010)	(454,166)
Additions	(25,486)	(442)	(25,928)
Amortization of deferred capital contributions	15,197	(1,231)	13,966
Balance, end of the year	(433,445)	(32,683)	(466,128)

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COMMUNITY SERVICES



**VOTE 51
DEPARTMENT OF COMMUNITY SERVICES**

MINISTER

Hon. G. Hart

DEPUTY MINISTER

M. Tremblay

DEPARTMENTAL OBJECTIVES

- To promote sustainable healthy communities by supporting local governments, community organizations, and the volunteer sector; encouraging active living through sport and recreation; and directly providing community services, planning and zoning, property assessment and taxation, infrastructure, and land development.
- To support the provision of efficient and convenient ways for the public to access government services, protect public safety through driver and vehicle programs, and provide community educational opportunities through public library programs.
- To support the health, safety, and the protection of the public through programs such as the application of minimum building, electrical, and mechanical codes; equitable and responsible employment practices; and orderly and accountable professional and commercial activity.
- To protect broad consumer interests through the provision of education, information, and enforcement services.
- To assist and enable communities and people to protect themselves from the threat of wildland fire, structural fire, and other emergencies or disasters through the provision and administration of wildland fire, structural fire, and emergency preparedness programs.
- To work in partnership with the Yukon Housing Corporation and the Yukon Liquor Corporation to support community development and facilitate the delivery of government services in Yukon communities.

FINANCIAL SUMMARY (\$000'S)	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
Operation and Maintenance Expenditures	60,761	2,500	63,261
Amortization Expense	643	(1)	642
Operation and Maintenance Recoveries	14,477	1,022	15,499
Revenue	7,665	0	7,665
Capital Expenditures	23,387	0	23,387
Capital Recoveries	10,172	0	10,172

COMMUNITY SERVICES

DETAILS (\$000'S)	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
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OPERATION AND MAINTENANCE EXPENDITURES

PROTECTIVE SERVICES	27,829	1,460	29,289
COMMUNITY DEVELOPMENT	27,429	1,040	28,469
TOTAL OF OTHER O&M PROGRAMS	5,503	0	5,503
TOTAL O&M EXPENDITURES	60,761	2,500	63,261

OPERATION AND MAINTENANCE RECOVERIES

PROTECTIVE SERVICES			
Fire Management	13,271	1,022	14,293
TOTAL OF OTHER O&M RECOVERIES	1,206	0	1,206
TOTAL O&M RECOVERIES	14,477	1,022	15,499

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ENVIRONMENT



VOTE 52
DEPARTMENT OF ENVIRONMENT

MINISTER

Hon. P. Jenkins

DEPUTY MINISTER

E. Huebert

DEPARTMENTAL OBJECTIVE

- To ensure that the renewable resources and the environment of the Yukon are managed and used in accordance with government policy by:
 - maintaining and enhancing the quality of the Yukon's environment for present and future generations through ecosystem-based management, conservation of resources and protection and maintenance of biodiversity;
 - implementing the principles of the Yukon Conservation Strategy;
 - ensuring that Yukon people have the opportunity to be involved in the development and review of departmental programs, policies, legislation and regulations through open and effective communication and processes;
 - managing renewable resources in a manner that promotes integration with other sectors such as economic development, so that optimum benefits can be derived for all Yukon people;
 - participating in national and international measures designed to enhance environmental quality and encourage sustainable use of renewable resources;
 - integrating, implementing and managing additional authorities and responsibilities in water resource and environmental management as devolved from the Government of Canada, that are consistent with the Government of the Yukon's policy and constitutional objectives; and
 - undertaking resource management activities that meet the Government of the Yukon's obligations and respect the rights of aboriginal people and relationships established through land claims and self-government agreements.

FINANCIAL SUMMARY (\$000'S)	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
Operation and Maintenance Expenditures	18,924	201	19,125
Amortization Expense	133	4	137
Operation and Maintenance Recoveries	1,199	170	1,369
Revenue	922	0	922
Capital Expenditures	3,950	0	3,950
Capital Recoveries	45	0	45

ENVIRONMENT

DETAILS (\$000'S)	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
<u>OPERATION AND MAINTENANCE EXPENDITURES</u>			
MANAGEMENT OF NATURAL RESOURCES	7,088	110	7,198
MONITORING AND COMPLIANCE	6,558	91	6,649
TOTAL OF OTHER O&M PROGRAMS	5,278	0	5,278
TOTAL O&M EXPENDITURES	18,924	201	19,125

OPERATION AND MAINTENANCE RECOVERIES

MANAGEMENT OF NATURAL RESOURCES			
Nahanni Caribou Monitoring Project	0	54	54
Habitat Stewardship Program	0	56	56
MONITORING AND COMPLIANCE			
Special Waste Collection	60	60	120
TOTAL OF OTHER O&M RECOVERIES	1,139	0	1,139
TOTAL O&M RECOVERIES	1,199	170	1,369

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PUBLIC SERVICE COMMISSION



**VOTE 10
PUBLIC SERVICE COMMISSION**

MINISTER

Hon. E. Taylor

DEPUTY MINISTER

P. Daws

DEPARTMENTAL OBJECTIVES

- To have valued partnerships and to provide human resource expertise leading to organizational excellence.
- To provide corporate leadership in human resource management services for the Government of the Yukon.
- To plan and implement Representative Public Service provisions of Yukon First Nation Land Claims Agreements.

FINANCIAL SUMMARY (\$000'S)	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
Operation and Maintenance Expenditures	15,134	1,225	16,359
Amortization Expense	14	1	15
Operation and Maintenance Recoveries	49	0	49
Revenue	0	0	0
Capital Expenditures	86	0	86
Capital Recoveries	0	0	0

PUBLIC SERVICE COMMISSION

DETAILS (\$000'S)	2004-05 VOTED TO DATE	SUPPLE- MENTARY NO. 2	2004-05 REVISED VOTE
<u>OPERATION AND MAINTENANCE EXPENDITURES</u>			
WORKERS' COMPENSATION FUND	3,000	225	3,225
EMPLOYEE LEAVE AND TERMINATION BENEFITS ADJUSTMENT	3,969	1,000	4,969
TOTAL OF OTHER O&M PROGRAMS	8,165	0	8,165
TOTAL O&M EXPENDITURES	15,134	1,225	16,359

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